

EXHIBIT 3-A**Compensation by Timekeeper
January 1, 2023 through March 31, 2023**

| Name of Professional Person | Position, Year Admitted and Area of Expertise | Total Hours Billed | Hourly Billing Rate | Total Compensation |
|------------------------------------|---|---------------------------|----------------------------|---------------------------|
| PARTNERS & COUNSEL | | | | |
| Charles R. Gibbs | Partner; Admitted in 1978; Restructuring & Insolvency | 80.00 | \$1,680.00 | \$131,880.00 |
| Joel C. Haims | Partner, Admitted in 1994; Trial | 46.60 | \$1,500.00 | \$69,900.00 |
| Kristin Going | Partner, Admitted in 2002; Restructuring & Insolvency | 152.40 | \$1,395.00 | \$212,598.00 |
| Stacy Lutkus | Partner, Admitted in 2003; Restructuring & Insolvency | 292.40 | \$1,305.00 | \$381,582.00 |
| Guyon Knight | Partner; Admitted in 2012; Trial | 1.10 | \$1,215.00 | \$1,336.50 |
| Greer Griffith | Partner; Admitted in 2014; Trial | 94.30 | \$1,170.00 | \$105,007.50 |
| ASSOCIATES | | | | |
| Jane A. Gerber | Associate; Admitted in 2014; Restructuring & Insolvency | 13.90 | \$1,125.00 | \$15,637.50 |
| Daniel Thomson | Associate; Admitted in 2019; Restructuring & Insolvency | 102.40 | \$1,035.00 | \$105,984.00 |
| Natalie Rowles | Associate; Admitted in 2018; Restructuring & Insolvency | 136.80 | \$995.00 | \$136,116.00 |
| Chris J. Whalen | Associate; Admitted in 2019; Trial | 95.30 | \$995.00 | \$87,908.25 |
| David W. Giattino | Associate; Admitted in 2011; Restructuring & Insolvency | 24.20 | \$955.00 | \$23,111.00 |
| Landon Foody | Law Clerk; Admitted in: N/A; Restructuring & Insolvency | 39.10 | \$750.00 | \$29,325.00 |
| PARAPROFESSIONALS | | | | |
| Daniel Northrop | Paralegal; Restructuring & Insolvency | 137.40 | \$640.00 | \$87,936.00 |
| Cathy Greer | Paralegal; Restructuring & Insolvency | 0.20 | \$485.00 | \$97.00 |
| John Hoffman | Research Manager; Research & Libraries | 4.40 | \$310.00 | \$1,364.00 |